IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant	: Shuici Kikuchi et al.	Art Unit :	2811
Serial No.	: 09/829,876	Examiner :	Douglas W Owens
Filed	: April 10, 2001	Confirmation No.:	7681
		Notice of Allowance Date: October 6, 2005	
Title	: SEMICONDUCTOR DEVICE AND METHOD OF MANUFACTURING THE SAME		

MAIL STOP ISSUE FEE
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO NOTICE OF ALLOWANCE

In response to the Notice of Allowance mailed October 6, 2005, enclosed are a completed issue fee transmittal form PTOL-85b, transmittal of 9 sheets of formal drawings, and a check for $1730 for the required issue fee and publication fee, including patent copies.

Information Disclosure Statement

Applicant filed an Information Disclosure Statement (IDS), including form 1449, on November 17, 2005. A copy of the IDS and the form 1449 form obtained from the PTO's Patent Application Information Retrieval (PAIR) system is enclosed and indicates that the PTO received copies of those documents on November 17, 2005.

Applicant requests that the PTO provide the applicant with a copy of the initialed form 1449 to indicate the Examiner's consideration of the listed reference(s).

Applicant : Shuici Kikuchi et al.   Attorney's Docket No.: 10417-076001 / F51-
Serial No. : 09/829,876   132533M/SW
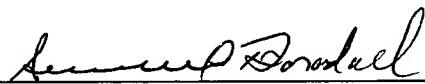Filed   : April 10, 2001
Page   : 2 of 2

COMMENTS ON REASONS FOR ALLOWANCE

The Examiner's allowance of the claims is appreciated. The Applicant submits the following comments concerning the Examiner's Reasons for Allowance cited in the Notice of Allowability. It is the subject matter of each claim as a whole that is patentable, not any particular feature recited in the claim(s). The Applicant does not concede that the reasons for allowance given by the Examiner are the only reasons that make the claims allowable and does not make any admission or concession concerning the Examiner's statement.

Please apply any additional charges or credits to our Deposit Account No. 06-1050.

Respectfully submitted,

Date: _1/5/06_

Samuel Borodach
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Reg. No. 38,388

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Serial No. : 09/829,876   Examiner :   Douglas W Owens
Filed   : April 10, 2001   Confirmation No.:   7681
                                           Notice of Allowance Date: 10/06/2005

Title   : SEMICONDUCTOR DEVICE AND METHOD OF MANUFACTURING THE
             SAME

MAIL STOP ISSUE FEE
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL OF FORMAL DRAWINGS

In response to the Notice of Allowability mailed October 6, 2005, please substitute the

enclosed 9 sheets of formal drawings for the corresponding drawings presently in the application.

Please apply any charges or credits to Deposit Account No. 06-1050.

Respectfully submitted,

Date:_____1/5/06_____

_____
Samuel Borodach
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CERTIFICATE OF MAILING BY FIRST CLASS MAIL

I hereby certify under 37 CFR §1.8(a) that this correspondence is being
deposited with the United States Postal Service as first class mail with
sufficient postage on the date indicated below and is addressed to the
Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

_____January 5, 2006_____
Date of Deposit

_____
Signature

_____Paula T. Romeo_____
Typed or Printed Name of Person Signing Certificate